

Maine Revised Statutes
Title 36: TAXATION
Chapter 825: INFORMATION RETURNS

§5244. COMBINED REPORT

The combined report required by section 5220, subsection 5, must include, both in the aggregate and by corporation, a list of the federal taxable income, the modifications provided by section 5200-A, the sales in Maine and everywhere as defined in chapter 821 and the Maine net income of the unitary business. Neither the income nor the sales of a corporation that is not required to file a federal income tax return may be included in the combined report. [2007, c. 240, Pt. V, §14 (AMD); 2007, c. 240, Pt. V, §15 (AFF).]

SECTION HISTORY

1985, c. 675, §§3,5 (NEW). 1987, c. 841, §14 (AMD). 1997, c. 24, §C12 (AMD). 1997, c. 24, §C16 (AFF). 2007, c. 240, Pt. V, §14 (AMD). 2007, c. 240, Pt. V, §15 (AFF).

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